

2024 HISID BUDGET SUMMARY (V4)
11/20/2023

DEPARTMENT	NAME	INCOME	SALARY EXPENSE	OP EXPENSE	CASH FLOW (pre CIP)	CAPITAL EXP	Equip / Vehicle Replacement	NET CASH FLOW Surplus/(Deficlt)
Administrative		7,600	419,810	127,910	(540,120)	0	0	(540,120)
General Fund		2,705,017	0	561,000	2,144,017	0	0	2,144,017
		2,712,617	419,810	688,910	1,603,897	0	0	1,603,897
RESTRICTED: Debt Service		(311,284)			(311,284)			(311,284)
TOTALS		2,401,333	419,810	688,910	1,292,613			1,292,613
Water		1,187,890	339,396	657,005	191,489	549,500	68,000	(426,011)
TOTALS		1,187,890	339,396	657,005	191,489	549,500	68,000	(426,011)
RESTRICTED: Debt Service		(275,000)	0	(76,000)	(199,000)			(199,000)
TOTALS		912,890	339,396	581,005	(7,511)	0	68,000	(625,011)
Roads/Facility-Vehicle Maint		6,936	266,771	139,840	(399,675)	0	10,233	(409,908)
Fire Protection		114,981	526,994	206,050	(618,063)	84,065	0	(702,128)
FIRE RESTRICTED FUNDS								26,000 Restricted Fire Funds
								(676,128)
GOLF OPS (18 Hole Pro Shop)		398,189	222,453	114,977	60,759	0	0	60,759
PLUS: Rec Center (9-Hole Golf revenue)		23,000	0	0	23,000	0	0	23,000
Restaurant / Meeting Areas		166,000	122,113	153,750	(109,863)	48,140	0	(158,003)
Golf Maint.		3,600	334,644	296,048	(627,092)	0	14,390	(641,482)
TOTALS		590,789	679,210	564,775	(653,196)	48,140	14,390	(715,726)
Recreation / 9 Hole Pro Shop		67,177	129,731	515,160	(577,714)	136,435	0	(714,149)
LESS: Rec Center (9-Hole Golf revenue)		(23,000)	0	0	(23,000)	0	0	(23,000)
TOTALS		44,177	129,731	515,160	(600,714)	136,435	0	(737,149)
Safety (Security)		0	0	0	0	0	0	0
Marina		189,254	0	20,400	168,854	15,000	0	153,854
Campground		30,000	0	19,280	10,720	0	0	10,720
TOTALS		219,254	0	39,680	179,574	15,000	0	164,574
Net Profit/(Loss)		4,290,360	2,361,912	2,735,420	(806,972)	833,140	92,623	(1,706,735)
						Net		(1,706,735)

Holiday Island Suburban Improvement District
2024-2028 Capital Improvements Program
Comprehensive Detail Schedule

Equipment / Vehicle Replacements

Department	Project	APPROVED	PROPOSED	2026	2026	2027	2028
		2024	2024				
Admin	ADMIN Total	0	0	0	0	0	0
Water / Sewer	Ford F-350	68,000	68,000				
	Water / SewerTotal	68,000	68,000	0	0	0	0
Roads & PF	60" Mower *** added trailer to purchase	10,233	7,322				
	Roads & PF Total	10,233	7,322	0	0	0	0
Fire	FIRE Total	0	0	0	0	0	0
Recreation Center	Recreation Total	0	0	0	0	0	0
Golf Maintenance	Sprayer - 5-year lease (doesn't include taxes & interest taxes & interest) If purchased - \$131,094		26,400	26,400	26,400	26,400	26,400 *** If approved, 2025 - 2028
	JD Sprayer - 5-year lease (doesn't include taxes & interest taxes & interest)		22,812	22,812	22,812	22,812	22,812 ***APPROVED - Moved to 0
	(2) Jacobsen Lithium Green Mowers - 5 yr lease If purchased - \$170,060		38,400	38,400	38,400	38,400	38,400 *** If approved, 2025 - 2028
	(2) John Deere Green Mowers - 5 yr lease (doesn't include taxes & interest taxes & interest)		26,136	26,136	26,136	26,136	26,136 ***APPROVED - Moved to 0
	John Deere Gator		14,995				
	JD Electric Cart - 5-year lease (doesn't include taxes & interest taxes & interest)		3,348	3,348	3,348	3,348	3,348 *** If approved, 2025 - 2028
	Cushman Hauler Utility Cart	14,390	14,390				
	Golf Maintenance Total	14,390	146,481	117,096	117,096	117,096	117,096
		92,623	221,803	117,096	117,096	117,096	117,096

**Holiday Island Suburban Improvement District
2024-2028 Capital Improvements Program**

Revenue Fund Projects

<u>Department</u>	<u>Project</u>	APPROVED <u>2024</u>	PROPOSED <u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Administration	Replace HVAC 2 units		0	20,000			
	Administration Total	0	0	20,000	0	0	0
Water / Sewer	9-Hole Booster Tank Rehab/Paint		0				
	Fire Station #1 / Summit / Rocky Top Tank Rehab & Maintance		0				
	SCADA System Upgrade	18,500	18,500				
	Well # 5 Rebuild	484,000	968,000				
	Lift Station Rehabilitation	12,000	12,000	12,000	12,000		
	Lift Station Telemetry	35,000	35,000	15,000			
	Water / Sewer Total	549,500	1,033,500	27,000	12,000	0	0
Roads & Public Facilities	Contracted Road Improvements		200,000	200,000	200,000	200,000	200,000
	Road Striping		15,000	15,000	15,000	15,000	15,000
	Roads & PF Total	0	215,000	215,000	215,000	215,000	215,000
Fire	Gas Heaters-Station #2 and #3		10,000				
	Bathroom Remodel		8,000				
	Driveway Repair - Station #1		6,000				
	Radio Upgrades and New Radios						
	SCBA x 6	66,165					
	Electrical Upgrades at Station 1	7,300					
	Remodel for Additional Bedrooms	10,600					
	Fire Total	84,065	24,000	0	0	0	0
Pro Shop	Garden & Landscape		5,000				
	Replace Doors (Fire and Handicap)		15,000				
	Remodel (2) Bathroom		20,000				
	Pro Shop Total	0	40,000	0	0	0	0
Ball Room / Restaurant	AC / Downstairs		12,000				
	Remodel Kitchen		10,000				

Holiday Island Suburban Improvement District
2024-2028 Capital Improvements Program

Revenue Fund Projects

Department	Project	APPROVED	PROPOSED	2025	2026	2027	2028
		2024	2024				
	Replace Doors (Fire and Handicap)		10,000				
	Ballroom Flooring & Paint		24,000				
	Remodel Downstairs Restroom		30,000				
	Walk-In Cooler	48,140	48,140				
	Ballroom Total	48,140	134,140	0	0	0	0
Recreation	Large Pool Surface Repair	80,000	150,000				
	Small Pool-Decking Surface		25,000				
	Sportsplex Concrete Floor Coating	26,435	26,435				
	Complete Kitchen / Breakroom @ Sports Plex	30,000	25,000				
	Playground Equipment			5,000			
Recreation Total	136,435	226,435	5,000	0	0	0	
Golf Maintenance	Irrigation Automation System (both courses)		40,000				
	Irrigation Heads (Greens Only)		30,000				
	Golf Maintenance Total	0	70,000	0	0	0	0
Marina	Electrical Upgrades (Lighting)	15,000	15,000				
	Marina Total	15,000	15,000	0	0	0	0
Campground		0	0	0	0	0	0
		0	0	0	0	0	0
Revenue Fund Grand Totals		833,140	1,758,075	267,000	227,000	215,000	215,000

Administrative Dept					
Budget By Line Item					
2024					
Acct #	Description	2023 Budget	2024 Budget	Variance Inc (+) / Dec (-)	
Income					
Acct #	Description				
410	Facility Rental-Long Term City Office &	18,000	3,600	(14,400)	
	Credit Card Fees	3,200	4,000	800	
	Income Total:	21,200	7,600	(13,600)	
Wages / Burden					
Acct #	Description				
530	Wages	342,969	336,475	(6,493)	
620	Hosp Ins.-Emp Benefit	33,155	38,927	5,772	
624	Retirement-Emp Benefit	17,148	15,375	(1,773)	
640	Work Comp	402	240	(162)	
656	Payroll Tax Exp payroll tax	26,237	25,740	(497)	
708	Unemployment	2,940	3,053	113	
	Wage / Burden Total:	422,851	419,810	(3,041)	
Operation & Maintenance					
Acct #	Description				
602	Audit Fees	35,000	35,000	0	
614	Credit Card Fees	5,000	7,200	2,200	
618	Dues & Fees	1,500	500	(1,000)	
628	Equip Purch under \$5000	2,500	2,500	0	
654	Notices/Ads	250	100	(150)	
662	Purch Service	50,000	42,000	(8,000)	
6635	Pest Control	0	460	460	
664	Bldg Maint.	5,000	5,000	0	
6670	R & M - Office Equip / Software	0	6,000	6,000	
672	Equip Repair	1,000	0	(1,000)	
6925	Safety / Security	0	750	750	
698	Supplies	8,500	9,000	500	
702	Phone	7,200	6,800	(400)	
7040	Travel - Training	3,500	1,500	(2,000)	
7041	Travel - Mileage	0	500	500	
7042	Travel - Meals	0	350	350	
7043	Travel - Lodging	0	750	750	
710	Utilities	9,500	9,500	0	
	Operating Total	128,950	127,910	(1,040)	
				0	
	Expense Total	551,801	547,720	(4,081)	
				0	
	CIP (Capital Expenditures)	0	0	0	
				0	
	Net Gain / (Loss)	(530,601)	(540,120)	(9,519)	

General Fund						
Budget By Line Item						
2024						
Income		2023 Budget	2024 Budget	Variance Inc (+) / Dec (-)		
Acct #	Description					
411	Tower Rental	0	2,628	2,628		
433	Debt Service / Assessment	264,482	276,284	11,802		
440	Current Assessment (Billed)	2,403,058	2,728,840	325,782		
	Less: Foreclosures / Uncollected	0	(547,970)	(547,970)		
444	Penalties Collected	60,000	65,000	5,000		
495	Miscellaneous Income	49,000	15,235	(33,765)		
496	Interest Income - CD's	0	35,000	35,000		
4965	Interest Income - MMDA	20,000	130,000	110,000		
		2,796,540	2,705,017	(91,523)		
	Less Restricted Income	(264,482)	(311,284)	(46,802)		
	Income Total:	2,532,058	2,393,733	(138,325)		
Operation & Maintenance						
Acct #	Description					
554	Uncollectible Assessment Expense	80,000	80,000	0		
6145	Bank Fees	0	750	750		
618	Dues & Fees	0	500	500		
625	Employee Screenings	0	250	250		
638	Insurance	200,000	200,000	0		
644	Legal Fees	42,000	150,000	108,000		
645	Management Services	0	11,600	11,600		
650	Advertising	20,000	20,000	0		
660	Postage	15,000	15,000	0		
662	Purchased Services	17,000	7,000	(10,000)		
663	Leased Equipment	0	2,000	2,000		
667	R&M - Office Equip / Software	0	17,300	17,300		
700	Property Taxes	55,000	45,000	(10,000)		
7040	Training	0	3,000	3,000		
7041	Travel - Mileage	0	1,600	1,600		
7042	Travel - Meals	0	2,000	2,000		
7043	Travel - Lodging	0	2,000	2,000		
7044	Travel - Airfare	0	2,000	2,000		
800	Other Expense	1,000	1,000	0		
850	Major Project	0	735,000	735,000		* Reserve Funds set aside in 2023 Budget
	O&M Total:	430,000	1,296,000	866,000		
	Paid With Reserve	0	(735,000)	(735,000)		Remaining Reserve Board set aside in 2023
		430,000	561,000	131,000		
	Net Gain / (Loss)	2,102,058	1,832,733	(269,325)		
NOTE: 640: ADVERTISING - "Annual spending in advertising is limited to 2% of collected assessment of benefits for the previous year.						
			2022 Assess	2022 Assess w/o debt service		
	Per Bishoff Lawsuit	2%	2,148,116	1,954,195		
	ADVERTISING available		\$42,962	\$39,084		

WATER / SEWER DEPARTMENT - DEPT. # 02					
Budget By Line Item					
2024					
			Budget	Budget	Variance
INCOME			2023	2024	Inc (+) / Dec (-)
ACCT #	DESCRIPTION				
497	SALE OF ASSETS		500	0	(500)
420	WATER SALES		500,000	535,000	35,000
422	WATER TURN ON		14,000	11,925	(2,075)
424	WATER SERV INSTALL		10,000	5,600	(4,400)
426	IRRIGATION SERV INSTALL		2,400	900	(1,500)
430	SEWER SALES		320,000	345,000	25,000
432	SEWER SERV INSTALL		7,000	4,800	(2,200)
433	DEBT SERVICE-WTP		250,000	275,000	25,000
434	LATE CHARGES		8,000	9,000	1,000
495	OTHER INCOME		0	665	665
	INCOME TOTAL:		1,111,900	1,187,890	75,990
	RESTRICTED INCOME		(250,000)	(275,000)	(25,000)
			861,900	912,890	50,990
WAGES / BURDEN					
ACCT #	DESCRIPTION				
530	Wages		270,063	280,111	10,048
620	Hosp Ins.-Emp Benefit		17,572	18,302	730
624	Retirement-Emp Benefit		13,212	13,714	502
640	Work Comp		4,031	3,000	(1,031)
656	Payroll Tax Exp		20,660	21,428	769
	Payroll Tax				
708	Unemployment		2,840	2,840	0
	Wage / Burden Total:		328,378	339,396	11,018
OPERATION & MAINTENANCE					
ACCT #	DESCRIPTION				
612	CHEMICALS		24,000	28,000	4,000
618	DUES & FEES		14,000	12,000	(2,000)
626	ENGINEERING		10,000	10,000	0
628	EQUIPMENT PUR. <\$5,000		5,000	5,000	0
630	FIRE HYDRANTS		2,500	3,400	900
634	FUEL		13,800	12,000	(1,800)
642	LAB FEES		7,200	9,700	2,500
654	NOTICES & ADS		800	800	0
662	PURCHASE SERVICES		27,000	20,000	(7,000)
664	Repair / Maint - BUILDING		5,000	5,000	0
666	Repair / Maint. -LINE REPAIRS		28,000	28,000	0
672	Repair / Maint. - EQUIPMENT		48,000	48,000	0
676	Repair / Maint.- PARTS / MATERIAL		58,000	62,000	4,000
680	Repair / Maint -SEWER PLANT		35,000	15,000	(20,000)
682	Repair / Maint.- TIRES		2,260	2,260	0
684	Repair / Maint.- VEHICLE		4,000	3,000	(1,000)
692	SAFETY		2,000	2,000	0
698	SUPPLIES		4,600	3,000	(1,600)
	TANK MAINTENANCE		0	39,345	39,345
702	TELEPHONE		7,200	6,600	(600)
703	WASTE DISPOSAL		1,045	35,000	33,955
704	TRAVEL / TRAINING		4,000	2,500	(1,500)
706	UNIFORMS		3,400	3,400	0
710	UTILITIES		225,000	225,000	0
801	INTEREST		84,000	76,000	(8,000)
	O & M TOTAL:		615,805	657,005	41,200
	PAID WITH DEBT SERVICE		(84,000)	(76,000)	8,000
			531,805	581,005	49,200
	EXPENSE TOTAL		860,183	920,401	60,218
	CIP		49,998	549,500	499,502
	EQUIPMENT REPLACEMENT		0	68,000	68,000
	Net Gain / (Loss)		(48,281)	(625,011)	(551,730)

ROADS DEPARTMENT # 04					
Budget By Line Item					
2024					
			Budget	Budget	Variance
INCOME			2023	2024	Inc (+) / Dec (-)
ACCT #	DESCRIPTION				
416	CONTRIBUTION INCOME		23,000	0	(23,000)
482	CULVERT INSTALLATIONS		4,000	3,931	(69)
484	ROAD INSPECTION FEE/NON REFUND		5,000	2,400	(2,600)
495	OTHER INCOME		500	605	105
497	SALE OF ASSETS		25,000	0	(25,000)
		INCOME TOTAL:	57,500	6,936	(50,564)
WAGES/BURDEN					
ACCT #	DESCRIPTION				
530	WAGES		234,208	211,463	(22,745)
620	Hosp Ins.-Emp Benefit		28,393	21,808	(6,585)
624	Retirement-Emp Benefit		8,590	10,573	1,983
640	Workman's Comp		4,630	4,300	(330)
656	Payroll Tax Exp		17,917	16,177	(1,740)
708	Unemployment		2,450	2,450	0
		TOTAL:	296,188	266,771	(29,417)
OPERATION & MAINTENANCE					
ACCT #	DESCRIPTION				
612	Chemicals & Fertilizer		0	2,000	2,000
618	Dues & Fees		500	500	0
625	Employee Screenings			250	250
628	Equip Purchased Under \$5,000		3,000	4,000	1,000
634	Fuel		18,000	20,000	2,000
654	Notice / Ads		1,500	500	(1,000)
662	Purchased Services		2,000	2,000	0
663	Leased Equipment		0	29,040	29,040
664	Repair / Maint - BUILDING		500	2,000	1,500
665	Repair / Maint. - STREET LIGHT		1,500	1,500	0
672	Repair / Maint. - EQUIPMENT		4,000	5,000	1,000
676	Repair / Maint.- PARTS / MATERIAL		4,000	4,000	0
682	Repair / Maint.- TIRES		5,000	5,000	0
684	Repair / Maint.- VEHICLE		5,000	5,000	0
688	Repair / Maint. - ROAD MATERIALS		20,000	20,000	0
689	Culvert Install		2,000	2,000	0
692	Safety		1,500	5,000	3,500
696	Snow / Ice Control		17,000	12,000	(5,000)
698	Supplies		2,000	3,000	1,000
702	Telephone		2,000	2,000	0
703	Waste Disposal		1,050	1,050	0
706	Uniforms		2,000	2,000	0
710	Utilities		12,000	12,000	0
		O & M TOTAL:	104,550	139,840	35,290
		EXPENSE TOTAL W/O CIP	400,738	406,611	5,873

			CIP TOTAL	18,000	0	(18,000)
			EQUIPMENT REPLACEMENT	71,470	10,233	(61,237)
			NET GAIN/LOSS	(432,708)	(409,908)	22,800

Fire Department							
Budget Line x Line							
2024							
Income		Budget	Budget	Variance			
		2023	2024	Inc (+) / Dec (-)			
Acct #	Description						
400	Security Fee	45,000	96,000	51,000	*** Adding Funds from Safety		
416	Contributions	1,000	0	(1,000)			
492	Act 833 Funds	16,000	17,981	1,981			
495	Other Income	46,000	0	(46,000)			
493	Grant Income	2,000	1,000	(1,000)			
	Income Total:	110,000	114,981	4,981			
Wages / Burden							
Acct #	Description						
530	Wages	239,100	390,469	151,369			
620	Health Ins-Emp Benefit	17,572	26,862	9,289			
623	LOPFI	56,189	93,713	37,524			
624	Retirement-Emp Benefit	3,250	3,639	389			
640	Workman's Comp	3,250	4,200	950			
656	Payroll Tax Exp	3,467	5,662	2,195			
	Payroll Tax						
708	Unemployment	2,450	2,450	0			
	Wage / Burden Total:	325,278	526,994	201,716			
Operation & Maintenance							
Acct #	Description						
600	Act 833 Funds	30,000	25,000	(5,000)			
601	PPE	3,500	15,000	11,500			
603	Grant Expense	5,000	1,000	(4,000)			
618	Dues & Fees	800	500	(300)			
625	Employee Screenings	0	400	400			
628	Equipment Purchase < 5,000	4,000	5,000	1,000			
634	Fuel	11,500	15,000	3,500			
658	Personnel Reimburse	8,500	0	(8,500)			
662	Purch Serv	5,000	2,500	(2,500)			
6635	Pest Control	0	600	600			
664	R&M - Bldg Maint.	5,000	10,000	5,000			
667	R&M - Office Equip / Software	0	7,500	7,500			
672	R&M - Equipment	3,800	8,000	4,200			
678	Radio Maint.	2,000	4,000	2,000			
682	Tires	12,000	12,000	0			
684	Vehicle O&M	4,700	15,000	10,300			
692	Safety Supplies	0	500	500			
698	Supplies	2,000	4,000	2,000			
701	Cable Services	855	1,000	145			
702	Phone	6,500	7,000	500			
703	Waste Disposal	500	750	250			
7040	Training	3,000	3,000	0			
7041	Travel - Mileage	0	300	300			
7042	Travel - Meals	0	500	500			
7043	Travel - Lodging	0	500	500			
706	Uniforms	2,000	3,000	1,000			
710	Utilities	8,000	9,000	1,000			
720	Vol Fire Response	0	25,000	25,000			
721	Vol Fire Training	0	5,000	5,000			
722	Vol Fire Shifts	0	25,000	25,000			
	O&M Total:	118,655	206,050	87,395			
	Expense Total	443,933	733,044	289,111			

		CIP EXPENSE	20,000	84,065	64,065		
		EQUIPMENT REPLACEMENT	0	0	0		
		NET GAIN/LOSS	(353,933)	(702,128)	(348,195)		

Restaurant / Meeting Rooms						
Budget By Line Item						
2024						
			Budget	Budget	Variance	
Income			2023	2024	Inc (+) / Dec (-)	
Acct #	Description					
463	Facility Rental		7,500	7,000	(500)	
467	Food Sales		80,000	130,000	50,000	
465	Beer Sales		15,000	16,000	1,000	
466	Beverage Sales		9,000	13,000	4,000	
	Income Total:		111,500	166,000	54,500	
Wages / Burden						
Acct #	Description					
530	Wages		92,076	109,772	17,696	
620	Hosp Ins.-Emp Benefit		3,376	0	(3,376)	
624	Retirement-Emp Benefit		3,141	3,305	164	
640	Work Comp		448	350	(98)	
656	Payroll Tax Exp <i>payroll tax</i>		7,044	6,727	(317)	
708	Unemployment		1,967	1,960	(7)	
	Wage / Burden Total:		108,052	122,113	14,062	
Operation & Maintenance						
Acct #	Description					
650	Advertising		1,500	1,500	0	
500	Cost of Sales-Beer		6,500	7,500	1,000	
505	Cost of Sales-Beverage		4,500	6,500	2,000	
510	Cost of Sales-Food		50,000	75,000	25,000	
614	Credit Card Fees		9,000	14,000	5,000	
618	Dues & Fees		450	650	200	
628	Equipment Purchase < \$5000		4,000	5,000	1,000	
654	Notices & Ads		200	200	0	
662	Purchased Services		2,500	1,500	(1,000)	
6635	Pest Control		0	400	400	
664	Bldg Repair & Maint		1,000	5,000	4,000	
672	Equipment Repair		2,000	3,000	1,000	
698	Supplies		9,000	12,000	3,000	
703	Waste Disposal		1,400	1,500	100	
710	Utilities		20,000	20,000	0	
	O&M Total:		112,050	153,750	41,700	
	Expense Total		220,102	275,863	55,762	
	CIP		0	48,140	48,140	
	NET GAIN/LOSS		(108,602)	(158,003)	(1,262)	

Golf Maintenance					
Budget By Line Item					
2024					
			Budget 2023	Budget 2024	Variance Inc (+) / Dec (-)
Income					
416	Contribution Income		5,000	3,600	(1,400)
	Income Total:		5,000	3,600	(1,400)
Wages / Burden					
Acct #	Description				
530	Wages		236,729	269,229	32,501
620	Hosp Ins.-Emp Benefit		20,948	29,593	8,645
624	Retirement-Emp Benefit		7,947	9,946	1,999
640	Workman's Comp		1,788	1,500	(288)
656	Payroll Tax Exp		18,110	20,596	2,486
	<i>Payroll tax</i>				
708	Unemployment		4,402	3,780	(622)
	Wage / Burden Total:		289,923	334,644	44,721
Operation & Maintenance					
Acct #	Description				
612	Chemicals		80,000	80,000	0
618	Dues & Fees		1,200	1,600	400
628	Equip < 5000		3,400	2,000	(1,400)
634	Fuel		25,000	20,000	(5,000)
654	Notices & Ads		300	300	0
662	Purch Serv		8,500	13,500	5,000
663	Lease Equipment		42,000	90,948	48,948
664	Bldg Maint.		1,500	5,000	3,500
666	Repair / Maint - Line Repair		12,000	12,000	0
672	Repair / Maint - Equip		11,000	15,000	4,000
682	Repair / Maint - Tires		2,000	2,000	0
684	Repair / Maint - Vehicle		1,500	1,500	0
692	Safety		500	500	0
694	Seed, Sod, Soil		15,000	10,000	(5,000)
698	Supplies		4,000	6,000	2,000
700	Taxes - Real Estate & Personal		0	3,000	3,000
702	Phone		2,000	2,000	0
702	Waste Disposal		500	2,000	1,500
704	Training		2,500	2,500	0
706	Uniforms		1,000	2,000	1,000
710	Utilities		25,000	22,000	(3,000)
801	Interest		4,900	2,200	(2,700)
	O&M Total:		243,800	296,048	52,248
	Expense Total		533,723	630,692	96,969
	CIP		0	0	0

	EQUIPMENT REPLACEMENT		0		14,390		14,390
	NET GAIN/LOSS		(528,723)		(641,482)		(111,359)

GOLF OPERATIONS					
Budget By Line Item					
2024					
		Budget	Budget	Variance	
Income		2023	2024	Inc (+) / Dec (-)	
Acct #	Description				
495	Other Income	1,000	1,630	630	
401	Corporate Golf - Access Card	2,750	0	(2,750)	
454	Greens Fees	120,000	155,000	35,000	
	Credit Card Fees	400	400	0	
402	Family Activity Cards	21,944	33,645	11,701	
403	Individual Activity Cards	53,000	71,215	18,215	
456	Private Cart Fees	16,710	20,000	3,290	
460	Rent - Cart	35,000	60,000	25,000	
470	Cart Storage	5,000	5,000	0	
	Rent - Clubs	1,000	600	(400)	
	Golf Simulator	5,000	2,000	(3,000)	
468	Merchandise Sales	45,000	30,000	(15,000)	
458	Pass - Golf Cart	13,132	18,699	5,567	
409	Range Cards	2,000	0	(2,000)	
471	Range Balls	4,000	0	(4,000)	
	Income Total:	325,936	398,189	72,253	
Wages / Burden					
Acct #	Description				
530	Wages	215,320	191,538	(23,782)	
620	Hosp Ins.-Emp Benefit	7,445	7,785	341	
624	Retirement-Emp Benefit	2,835	2,906	71	
640	Workman's Comp	1,183	400	(783)	
656	Payroll Tax Exp	16,472	14,653	(1,819)	
	<i>payroll tax</i>				
708	Unemployment	6,116	5,171	(945)	
	Wage / Burden Total:	249,371	222,453	(26,918)	
Operation & Maintenance					
Acct #	Description				
515	Cost of Sales-Merchandise	20,000	25,000	5,000	
614	Credit Card Fees	500	2,500	2,000	
618	Dues & Fees	3,000	2,000	(1,000)	
628	Equipment Purchase < \$5000	2,500	1,500	(1,000)	
650	Advertising	5,000	5,000	0	
654	Notices & Ads	500	500	0	
662	Purchased Services	2,500	1,000	(1,500)	
663	Lease Equipment	30,100	49,381	19,281	
6635	Pest Control	0	400	400	
664	Bldg Repair & Maint	3,000	3,000	0	
667	R&M - Office Equip / Software	0	300	300	
672	R&M - Equipment	500	500	0	
684	R&M - Vehicles (Carts)	500	500	0	
6925	Safety / Security	0	696	696	
698	Supplies	3,500	5,000	1,500	
700	Taxes - Real Estate & Personal	0	1,100	1,100	
701	Cable Services	1,600	1,600	0	
702	Telephone	3,000	3,000	0	
703	Waste Disposal	1,100	1,000	(100)	

704	Travel & Training			750		500		(250)
706	Uniforms			900		500		(400)
710	Utilities			8,000		10,000		2,000
			O&M Total:	86,950		114,977		28,027
			Expense Total	336,321		337,430		1,109
			CIP	15,000		0		(15,000)
			NET GAIN/LOSS	(25,385)		60,759		86,144

Recreation					
Budget By Line Item					
2024					
			Budget	Budget	Variance
Income			2023	2024	Inc (+) / Dec (-)
Acct#	Description				
403	GOLF Individual Activity Cards		1,100	0	(1,100)
454	Green Fees		15,500	23,000	7,500
455	REC Fees		24,000	22,858	(1,142)
404	REC Family Activity Cards		4,800	0	(4,800)
407	REC Individual Activity Cards		1,500	0	(1,500)
460	Rent - Cart		8,500	14,000	5,500
461	Pull Cart Rentals and golf clubs		250	188	(62)
463	Fac. Short Term Rental		3,500	4,300	800
466	Beverage Sales		1,500	886	(614)
467	Food Sales		1,400	1,055	(345)
468	Merchandise Sales		0	304	304
495	Misc. Income		800	586	(214)
	IncomeTotal		62,850	67,177	4,327
Wages / Burden					
Acct #	Description				
530	Wages		99,302	111,805	12,503
620	Hosp Ins.-Emp Benefit		3,376	3,506	130
624	Retirement-Emp Benefit		1,685	1,727	42
640	Workman's Comp		1,200	360	(840)
656	Payroll Tax Exp		7,597	8,553	957
	<i>Payroll Tax Exp</i>				
705	Unemployment		3,373	3,780	407
	Wage / Burden Total:		116,532	129,731	13,199
Operation & Maintenance					
Acct #	Description				
505	Cost of Sale-Beverage		900	700	(200)
510	Cost of Sale-Food		500	700	200
	Construction Cost- Rec Center		0	455,040	455,040
515	Cost of Sale-Merchandise		600	600	0
612	Chemicals		5,000	6,500	1,500
614	Credit Card Fees		1,100	1,700	600
618	Dues & Fees		100	100	0
628	Equipment < \$5,000		3,000	3,000	0
634	Fuel		500	500	0
658	Personnel Reimb.		300	0	(300)
662	Purchased Services		5,000	2,000	(3,000)
663	Lease Equipment		9,100	9,100	0
6635	Pest Control		0	300	300
664	Bldg Maint.		5,000	7,000	2,000
672	Equip Rep		1,000	1,000	0
676	Parts/Materials		1,200	2,000	800
698	Supplies		3,200	5,000	1,800
700	Taxes - Real Estate & Personal		0	400	400
701	Cable Services		0	720	720
702	Phone		2,400	2,400	0
703	Waste Disposal		2,100	2,100	0
7041	Travel - Mileage		0	300	300
710	Utilities		14,000	14,000	0
	O&M Total:		55,000	515,160	460,160
	Expense Total		171,532	644,891	473,359
	CIP TOTAL		0	136,435	136,435
	EQUIPMENT REPLACEMENT		0	0	0
	NET GAIN/LOSS		(108,682)	(714,149)	(605,467)

**Public Safety (Deputy)
Budget by Line Item
2024**

		Budget 2023	Budget 2024	Variance Inc (+) / Dec (-)
Income				
<u>Acct #</u>	<u>Description</u>			
4000	Security Fee	48,000	0	(48,000) *** Moving to FIRE
	Income Total:	48,000	0	(48,000)
 Operation & Maintenance				
<u>Acct #</u>	<u>Description</u>			
	Leased Facility	1,800	0	(1,800)
662	Purch Serv	48,000	0	(48,000)
	O&M Total:	49,800	0	(49,800)
	Expense Total	49,800	0	0
	NET GAIN/LOSS	(1,800)	0	(48,000)

Holiday Island Marina					
Budget by Line Item					
2024					
		Budget	Budget	Variance	
		2023	2024	Inc (+) / Dec (-)	
Income					
<u>Acct #</u>	<u>Description</u>				
410	Marina Income	200,608	0	(200,608)	
475	Marina Sales Fee	0	13,000	13,000	
476	Marina Mgmt. Fee	0	176,254	176,254	
495	Miscellaneous	14,000	0	(14,000)	
	Income Total:	214,608	189,254	(25,354)	
Operation & Maintenance					
<u>Acct #</u>	<u>Description</u>				
618	Dues & Fees	500	500	0	
	Fireworks	0	5,000	5,000	
662	Purchased Services	38,000	0	(38,000)	
664	Bldg Repair & Maint.	10,000	10,000	0	
672	Equipment Repair	500	3,000	2,500	
702	Phone	0	700	700	
710	Utilities	0	1,200	1,200	
	O&M Total:	49,000	20,400	(28,600)	
	CIP TOTAL	15,000	15,000	0	
	NET GAIN/LOSS	150,608	153,854	3,246	

Holiday Island Campground						
Budget by Line Item						
2024						
			Budget	Budget		Variance
			2023	2024		Inc (+) / Dec (-)
Income						
Acct #	Description					
410	Rental - Long Term		17,000	18,000		1,000
463	Rental - Short Term		10,000	12,000		2,000
	Income Total:		27,000	30,000		3,000
Operation & Maintenance						
662	Purchased Services		500	0		(500)
6450	Management Services		7,000	8,000		1,000
650	Advertising		1,000	1,000		0
664	Building Repair		500	500		0
672	Equipment Repair		175	175		0
676	Parts/Materials		105	105		0
698	Supplies		500	500		0
702	Phone		1,700	1,000		(700)
703	Waste Disposal		0	500		500
710	Utilities		7,500	7,500		0
	O&M Total:		18,980	19,280		300
	CIP TOTAL		20,000	0		(20,000)
	NET GAIN/LOSS		(11,980)	10,720		22,700